

IC 20-45-5

Chapter 5. Review of Order of County Board of Tax Adjustment or County Auditor; Tuition Support Levy; New Facilities Adjustment

IC 20-45-5-1

Application; appeal; nonemergency relief

Sec. 1. This chapter applies with respect to every appeal petition of a school corporation that:

(1) is delivered to the tax control board by the department of local government finance under IC 6-1.1-19-4.1; and

(2) does not include a request for emergency financial relief.

As added by P.L.2-2006, SEC.168.

IC 20-45-5-2

Limited application; appeal; emergency relief

Sec. 2. This chapter applies to an appeal petition under IC 20-45-6-2 for emergency relief to the extent permitted by IC 20-45-6-2(e).

As added by P.L.2-2006, SEC.168.

IC 20-45-5-3

Recommendation; tax control board

Sec. 3. The tax control board shall, after the tax control board studies the appeal petition and related materials, recommend to the department of local government finance that:

(1) the order of the county board of tax adjustment or the county auditor in respect of the appellant school corporation's budget, tax levy, or tax rate for the ensuing calendar year be approved;

(2) the order of the county board of tax adjustment or the county auditor concerning the appellant school corporation's budget, tax levy, or tax rate for the calendar year be disapproved and that the appellant school corporation's budget, tax levy, or tax rate for the calendar year be:

(A) reduced; or

(B) increased;

as specified in the tax control board's recommendation; or

(3) combined with a recommendation allowed under subdivision (1) or (2), a new facility adjustment be granted to permit the school corporation's tuition support levy to be increased if the school corporation can show a need for the increase because of:

(A) the opening after December 31, 1972, of a new school facility; or

(B) the reopening after July 1, 1988, of an existing facility that:

(i) was not used for at least three (3) years immediately before the reopening; and

(ii) is reopened to provide additional classroom space.

As added by P.L.2-2006, SEC.168.

IC 20-45-5-4**Calculation; new facility adjustment**

Sec. 4. The amount of a new facility adjustment approved by the tax control board must be an amount equal to the increase in costs resulting to the school corporation from the:

- (1) opening and operation of a new facility; or
- (2) reopening and operation of an existing facility that:
 - (A) has not been used for at least three (3) years; and
 - (B) is being reopened to provide additional classroom space.

As added by P.L.2-2006, SEC.168.

IC 20-45-5-5**Calculation; increased costs of new facility**

Sec. 5. In determining increased costs for a new facility adjustment, the tax control board shall consider:

- (1) the costs to the school corporation of complying with:
 - (A) safety;
 - (B) health;
 - (C) space;
 - (D) heat; or
 - (E) lighting;standards required by state or federal law or regulation; and
- (2) the other physical operation costs that in the opinion of the tax control board justify an adjustment in the school corporation's tuition support levy.

As added by P.L.2-2006, SEC.168.

IC 20-45-5-6**Limitations; recommendation; advertised levy; adopted levy**

Sec. 6. With respect to an appeal petition described in this chapter, the tax control board may not make a recommendation that, if followed by the department of local government finance, would authorize the appellant school corporation for a calendar year to:

- (1) collect a general fund tax levy in excess of the general fund tax levy initially adopted and advertised by the appellant school corporation;
- (2) impose a general fund tax rate in excess of the general fund tax rate initially adopted and advertised by the appellant school corporation; or
- (3) collect an excessive tax levy.

As added by P.L.2-2006, SEC.168.